

IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN

VI DERIVATIVES, LLC, by VIFX LLC,	:	CIVIL ACTION
its TAX MATTERS PARTNER, by	:	
RICHARD VENTO, its TAX MATTERS	:	No. 06-12
PARTNER,	:	[consolidated]
	:	
Petitioner,	:	
v.	:	
	:	
UNITED STATES OF AMERICA,	:	
	:	
Respondent.	:	

JUDGMENT

Appearances

Joseph M. Erwin, Esquire
Edward Robbins, Jr., Esquire
Marjorie Rawls Roberts, Esquire
Joseph DiRuzzo, Esquire
For the Petitioner

Stuart Gibson, Esquire
Dara Oliphant, Esquire
For the Respondent United States of America

Tamika Archer, Esquire
Aquanette Chinnery-Montell, Esquire
Carol Thomas-Jacobs, Esquire
For Director, Virgin Islands Bureau of Internal Revenue¹

Sánchez, J.

JUDGMENT

This action came before the Court for a bench trial from June 16, 2010, through June 17,

¹ The Director of the Virgin Islands Bureau of Internal Revenue (VIBIR) was originally a respondent in the instant matter, and at trial, attorneys for the VIBIR appeared to protect its interests. It is no longer listed as a respondent, however, because the VIBIR's position was consistent with that of Petitioner.

2010. The issues having been tried, it is

ORDERED AND ADJUDGED that Richard Vento was not a bona fide resident of the United States Virgin Islands on December 31, 2001; and it is further

ORDERED AND ADJUDGED that Lana Vento was not a bona fide resident of the United States Virgin Islands on December 31, 2001; and it is further

ORDERED AND ADJUDGED that Nicole Mollison was not a bona fide resident of the United States Virgin Islands on December 31, 2001; and it is further

ORDERED AND ADJUDGED that Gail Vento was not a bona fide resident of the United States Virgin Islands on December 31, 2001; and it is further

ORDERED AND ADJUDGED that Renee Vento was not a bona fide resident of the United States Virgin Islands on December 31, 2001.

Dated: February 18, 2011

BY THE COURT:

\s\ Juan R. Sánchez
Juan R. Sánchez, J.

cc: Joycelyn Hewlett, Esq.
Stuart D. Gibson, Esq.
Dara B. Oliphant, Esq.
Joseph M. Erwin, Esq.
Marjorie R. Roberts, Esq.
Joseph A. DiRuzzo, III, Esq.
Edward M. Robbins, Jr., Esq.
Tamika M. Archer, Esq.
Aquannette Y. Chinnery-Montell, Esq.
Carol Thomas-Jacobs, Esq.